

ORIGINAL

FRANK L. CHAPIN  
SYDNEY L. GUTIERREZ-CHAPIN  
319 Church Street  
Sandpoint, Idaho 83864  
Telephone: (208) 263-5131  
Facsimile: (208) 263-3390  
E-Mail: sydney@televar.com

COURTS  
APR 23 PM 3:05

Appearing Pro Se

UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF IDAHO

FRANK CHAPIN and SYDNEY CHAPIN

Debtors,

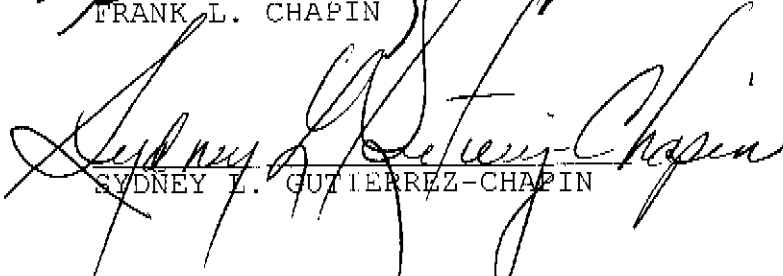
Case No. 02-<sup>20218</sup>~~0218~~

AMENDED STATEMENT OF  
FINANCIAL AFFAIRS

COMES NOW the above named Debtors, Frank L. Chapin and Sydney L. Gutierrez-Chapin, and hereby amend the Statement of Financial Affairs. An Amended Statement of Financial Affairs is attached.

DATED this 22<sup>nd</sup> day of April, 2004.

  
FRANK L. CHAPIN

  
SYDNEY L. GUTIERREZ-CHAPIN

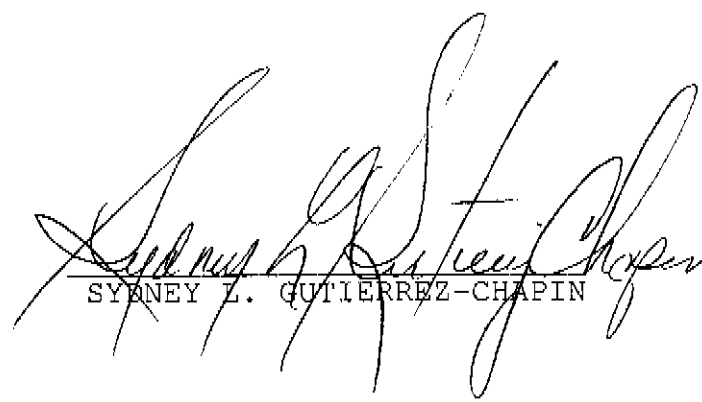
CERTIFICATE OF MAILING

I HEREBY CERTIFY that on this 23<sup>rd</sup> day of April, 2003, I caused to be served a true and correct copy of the foregoing AMENDED STATEMENT OF FINANCIAL AFFAIRS by U.S. Mail, and addressed to the following:

U.S. Trustee  
P.O. Box 110  
Boise, ID 83701

James H. Magnuson  
Attorney for Chapter 7 Trustee  
P.O. Box 2288  
Coeur d'Alene, ID 83816

C. Barry Zimmerman  
Chapter 7 Trustee  
P.O. Box 124  
Coeur d'Alene, ID 83814



SYDNEY L. GUTIERREZ-CHAPIN

In Re: Frank L. Chapin and Sydney L. Gutierrez-Chapin	Case Number: 02-20218
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## AMENDED STATEMENT OF FINANCIAL AFFAIRS

**This statement is to be completed by every debtor.** Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs.

Questions 1-18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19-25. **If the answer to any question is "None," or the question is not applicable, mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

### Definitions

**"In business."** A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within the **six years** immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 per cent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed.

**"Insider."** The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 per cent or more of the voting or equity securities of a corporation and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor.  
11 U.S.C. § 101.

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**1. Income from employment or operation of business**

None ☐

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT

SOURCE (If more than one)

See Attachment

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**1. Income from employment or operation of business**

None  
☐

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the two years immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE	FISCAL YEAR PERIOD
12,000.00	Frank L. Chapin, P.A. For Frank L. Chain	2000
16,500.00	S and F, LLC for Sydney L. Gutiérrez-Chapin	2000
17,330.00	Hoodoo Mountain Ranchette Trust Life Interest for Frank L. Chapin	2000
12,000.00	Frank L. Chapin, P.A. Sydney L. Gutierrez-Chapin	2000
20,600.00	Independent Contractor for Frank L. Chapin	2000
16,500.00	S and F, LLC for Frank L. Chapin	2000
16,150.00	Independent Contractor for Sydney L. Gutierrez-Chapin	2000
12,000.00	Frank Chapin, P.A. for Frank Chapin	2001
16,500.00	S and F, LLC for Frank L. Chapin	2001
25,583.00	Hoodoo Mountain Ranchette Trust-Life Interest for Frank L. Chapin	2001
20,600.00	Independent Contractor for Frank L. Chapin	2001
12,000.00	Frank L. Chapin, P.A. for Sydney L. Gutierrez-Chapin	2001
16,500.00	S and F, LLC for Sydney L. Gutierrez-Chapin	2001
16,150.00	Independent Contractor for Sydney L. Gutierrez-Chapin	2001

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**2. Income other than from employment or operation of business**

None ☒

State the amount of income received by the debtor other from employment, trade, or profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE (if more than one)
\$	\$
\$	\$

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**3. Payments to creditors**

None ☐

- a. List all payments on loans, installment purchases of goods or services, and other debts, aggregating more than \$600 to any creditor, made **within 90 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
\$ See Attachment	\$	\$	\$

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None ☐

- b. List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insider. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATES OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
\$ See Attachment	\$	\$	\$
		\$	\$

### 3. Payments to creditors

None  
☐

a. List all payments on loans, installment purchases of goods or services, and other debts, aggregating more than \$600 to any creditor, made within 90 days immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING
Art Bietline, Esq. P.O. Box 1550 Coeur d'Alene, ID 83814	January 2, 2002	1,000.00	-0-
Blue Cross of Idaho Health Ins.	Monthly	1,163.10	
Discover Card P.O. Box 30395 Salt Lake City, UT 84130	Jan. 10, 2002 Feb. 10, 2002	500.00	3,284.89
Lewis Wilson Attorney At Law 1519 W. Broadway Spokane, WA 99201	January 01, 2002	10,000.00	-0-
Sears Roebuck P.O. Box 182149 Columbus, OH 43218	Jan. 10, 2002 Feb. 10, 2002	500.00	2,963.48

b. List all payments made within one year immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None  
☐

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING
Financial Management Svc., Inc. P.O. Box 781 Sandpoint, ID 83864 Interest in Corporation	May 24, 2001	18,000.00	
Frank L. Chapin, P.A. P.O. Box 781 Sandpoint, ID 83864 Interest in Corporation	01/03/02	1,600.00	
S and F, Inc. 2872 Hoodoo Mountain Rd Priest River, ID 83856 Interest in Corporation	Feb. 13, 2002	1,750.00	

**4. Suits and administrative proceedings, executions, garnishments and attachments**

None ☐

- a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
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See Attachment

None ☒

- b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED	DATE OF SEIZURE	DESCRIPTION AND VALUE OF PROPERTY
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**5. Repossessions, foreclosures and returns**

None ☐

List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY
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Ford Motor Credit  
P.O. Box 543099

08/30/02

2000 Ford Excursion

a. List all suits and administrative proceedings to which the debtor is or was a party within one year immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
Internal Revenue Commission v. Financial Management Services, Inc. 13682-98 Employment	Employment Taxes	United States Tax Court Washington, D.C.	Pending
Frank L. Chapin, P.A. vs. Commissioner Internal Revenue 17598-99, 5419-01	Tax Appeal	United States Tax Court Washington, D.C.	Pending
Estate of Christina Leaf 96-4-00617-5	Probate	Superior Court State of Washington County of Spokane	Pending
American Lutheran Church, et al vs. Frank Chapin and Frederick A. Leaf personally and as co-personal representatives in the Estate of Christina Leaf 01-2-06413-9	Civil Litigation	Superior Court State of Washington County of Spokane	Pending
Hoodoo Mountain Ranchette vs. Commissioner Internal Revenue 2036-99	Tax Appeal	United States Tax Court Washington D.C.	Pending
Sydney L. Gutierrez vs. Commissioner Internal Revenue 17598-99, 5417-01	Tax Appeal	United States Tax Court Washington, D.C.	Pending
Frank L. Chapin vs. Commissioner Internal Revenue 17597-99, 5418-01	Tax Appeal	United States Tax Court Washington, D.C.	Pending
Frank L. Chapin & Sydney L. vs. Commissioner Internal Revenue 17699-99	Tax Appeal	United States Tax Court Washington, D.C.	Pending
Financial Management Services, Inc. vs. Commissioner Internal Revenue 17690-99	Tax Appeal	United States Tax Court Washington, D.C.	Pending
Financial Management Services, Inc. vs. Commissioner Internal Revenue 5416-01	Tax Appeal	United States Tax Court Washington, D.C.	Pending
Internal Revenue Commission v. Frank L. Chapin, P.A. 13603-98 Employment	Employment Taxes	United States Tax Court Washington, D.C.	Pending



**6. Assignments and receiverships**

None ☒

- a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS  
OF ASSIGNEE

DATE OF  
ASSIGNMENT

TERMS OF ASSIGNMENT  
OR SETTLEMENT

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None ☒

- b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS  
OF CUSTODIAN

NAME AND LOCATION OF  
COURT / CASE NUMBER  
AND TITLE

DATE OF  
ORDER

DESCRIPTION AND  
VALUE OF PROPERTY

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**7. Gifts**

None ☒

List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS  
OF PERSON  
OR ORGANIZATION

RELATIONSHIP  
TO DEBTOR,  
IF ANY

DATE OF  
GIFT

DESCRIPTION AND  
VALUE OF GIFT

**8. Losses**

None ☒

List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case or since the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS
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**9. Payments related to debt counseling or bankruptcy**

None ☐

List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of a petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
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Bruce A. Anderson  
P.O. Box 1049  
Sandpoint, ID 83864

02/22/02

\$24,988.00

■

**10. Other transfers**

None ☐

List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFEREE AND RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED
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S and F, LLC  
2872 Hoodoo Mountain Road  
Priest River, ID 83858

04/20/01

2001 Chrysler PT Cruiser  
\$21,725.00

**11. Closed financial accounts**

None ☐

List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS  
OF INSTITUTION

TYPE AND LAST FOUR  
DIGITS OF ACCOUNT AND  
AMOUNT OF FINAL BALANCE

AMOUNT AND  
DATE OF SALE  
OR CLOSING

See Attachment

**12. Safe deposit boxes**

None ☐

List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS  
OF BANK OR  
OTHER DEPOSITORY

NAMES AND ADDRESSES  
OF THOSE WITH ACCESS  
TO BOX OR DEPOSITORY

DESCRIPTION  
OF  
CONTENTS

DATE OF TRANSFER  
OR SURRENDER,  
IF ANY

Horizon Credit Union  
Sandpoint, ID 83864

Sydney L. Gutierrez  
P.O. Box 2028  
Sandpoint, ID 83864

Personal Papers

**13. Setoffs**

None ☒

List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR

DATE OF  
SETOFF

AMOUNT OF  
SETOFF

\$

\$

#11 - Closed Financial Accounts

NAME AND ADDRESS  
OF INSTITUTION  
Idaho Independent Bank  
Hayden, ID 83835

TYPE AND NUMBER  
OF ACCOUNT AND  
AMOUNT OF FINAL BALANCE  
Checking Account  
200015345  
\$7.04

AMOUNT AND  
DATE OF SALE  
OR CLOSING  
July 18, 2002  
\$7.04

New York Life  
P.O. Box 5085  
San Ramon, CA 94583-0850

IRA-Annuity  
\$889.06

01/12/02  
\$889.06

New York Life Insurance  
P.O. Box 5085  
San Ramon, CA 94583-0850

IRA-Annuity  
\$14,584.26

10/25/2001  
\$14584.26

Pend Oreille Bank  
Sandpoint, Idaho

Checking Account  
DDA2881014872  
\$58.20

June 18, 2002  
\$58.20

**14. Property held for another person**

None ☐

List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS  
OF OWNER

DESCRIPTION AND VALUE  
OF PROPERTY

LOCATION OF  
PROPERTY

See Attachment

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**15. Prior address of debtor**

None ☒

If the debtor has moved within the **two years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS

NAME USED

DATES OF OCCUPANCY

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**16. Spouses and former spouses**

None ☒

If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Nevada, New Mexico, Puerto Rico, Texas, Washington or Wisconsin) within the **six-year period** immediately preceding the commencement of this case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

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**17. Environmental Information**

For the purpose of this question, the following definitions apply;

"Environmental Law" means any federal, state or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, ground water, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

#14 Property Held for Another Person

Financial Management Service, Inc.  
P.O. Box 1997  
Sandpoint, ID 83864

See attached description of  
assets and liabilities

Debtor's Possession

Frank L. Chapin, P.A.  
P.O. Box 781  
Sandpoint, ID 83864

See attached description of  
assets and liabilities

Debtor's Possession

S and F, LLC  
2872 Hoodoo Mountain Rd.  
Priest River, ID 83856

See attached description of  
assets and liabilities

Debtor's Possession

Form 7 - Statement of Financial Affairs  
12/03

"Site" means any location, facility, or property as defined by an environmental law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as hazardous waste, hazardous substances, toxic substance, hazardous material, pollutant, or contaminant or similar term under an environmental law.

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None ☒

- a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an environmental law. Indicate the governmental unit, date of the notice and, if known, the environmental law.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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None ☒

- b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of hazardous material. Indicate the governmental unit to which notice was sent and the date of the notice.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATES OF NOTICE	ENVIRONMENTAL LAW
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None ☒

- c. List all judicial or administrative proceedings, including settlements or orders under any environmental law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION
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18. Nature, location and name of business

None ☐

Form 7 - Statement of Financial Affairs  
12/03

- a. If the debtor is an individual, list the names and addresses, taxpayer identification numbers, nature of the business and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partnership, sole proprietorship, or was a self-employed professional within the **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within the **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the business and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within the **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the business and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within the **six years** immediately preceding the commencement of this case.

NAME	TAX PAYER I.D. NUMBER	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
See Attachment				

None



- b. Identify any business listed in response to subdivision a. (above) that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME

ADDRESS



#18, Nature, location and name of business

NAME	TAXPAYER I.D. NUMBER	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
Financial Mngmt Svc.,	82-0452939	P.O. Box 1997 Sandpoint, ID 83864	Personal Service Corporation	June 24, 1992 to Present
Frank L. Chapin, P.A.	82-0338462	P.O. Box 781 Sandpoint, Id 83864	Professional Service Corporation	November 2, 1977 to Present
Hoodoo Mountain Rs	82-6071419	P.O. Box 781 Sandpoint, ID 83864	Trust	April 16, 1991 to Present
Moments, LLC	82-0535075	P.O. Box 2028 Sandpoint, ID 83864	Real Estate Managemnt	July 25, 2001 to Present
S and F, LLC	82-0508115	2872 Hoodoo Mountain Rd. Priest River, ID 83856	Real Estate Investment	November 20, 19 to Present

Form 7 - Statement of Financial Affairs  
12/03

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within the **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than limited partner, of a partnership; a sole proprietor or otherwise self-employed.

*(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within the **six years** immediately preceding the commencement of this case. A debtor who has not been in business within those **six years** should go directly to the signature page.)*

19. Books, records and financial statements

None ☒

- a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME

ADDRESS

DATES SERVICES  
RENDERED

None ☒

- b. List all firms or individuals who within **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME

ADDRESS

DATES SERVICES  
RENDERED

None ☒

- c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, please explain.

NAME	ADDRESS	DATES SERVICES RENDERED
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None ☒

- d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued within the **two years** immediately preceding the commencement of this case by the debtor.

NAME	ADDRESS	DATE ISSUED
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**20. Books, records and financial statements**

None ☒

- a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY	INVENTORY SUPERVISOR	DOLLAR AMOUNT OF INVENTORY (Specify cost, market or other basis)
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\$

None ☒

- b. List the name and address of the person having possession of the records of each of the two inventories reported in a. (above).

DATE OF INVENTORY	NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY RECORDS
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**21. Current partners, officers, directors and shareholders**

None ☒

- a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME AND ADDRESS	NATURE OF INTEREST	PERCENTAGE OF INTEREST
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None ☒

- b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
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**22. Former partners, officers, directors and shareholders**

None ☒

- a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case

NAME	ADDRESS	DATE OF WITHDRAWAL
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None ☒

- b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NAME	ADDRESS	TITLE	DATE OF TERMINATION
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**23. Withdrawals from a partnership or distributions by a corporation**

None ☒

If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME & ADDRESS  
OF RECIPIENT,  
RELATIONSHIP TO DEBTOR

DATE AND PURPOSE  
OF WITHDRAWAL

AMOUNT OF MONEY  
OR DESCRIPTION  
AND VALUE OF  
PROPERTY

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**24. Tax Consolidation Group**

None ☒

If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within the **six-year** period immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION

TAXPAYER IDENTIFICATION NUMBER

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**25. Pension Funds**

None ☒

If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within the **six-year** period immediately preceding the commencement of the case.

NAME OF PENSION FUND

TAXPAYER IDENTIFICATION NUMBER

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Form 7 - Statement of Financial Affairs  
12/03

*[If completed by an individual or individual and spouse]*

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct.

Date April 23, 2004

Signature of  
Debtor

Date April 23, 2004

Signature of  
Joint Debtor (if any)

*[If completed on behalf of a partnership or corporation]*

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date \_\_\_\_\_

Signature \_\_\_\_\_

Printed Name and Title \_\_\_\_\_

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor]

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. U.S.C. 18 § 152 and 3571.

**CERTIFICATION AND SIGNATURE OF NON-ATTORNEY BANKRUPTCY PETITION PREPARER (See 11 U.S.C. § 110)**

I certify that I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110, that I prepared this document for compensation, and that I have provided the debtor with a copy of this document.

Printed or Typed Name of Bankruptcy Petition Preparer \_\_\_\_\_

Social Security Number \_\_\_\_\_

Address \_\_\_\_\_

Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document:

If more than one person prepared this document, attach additional signed sheets conforming to the appropriate Official Form for each person.

X

Signature of Bankruptcy Petition Preparer \_\_\_\_\_

Date \_\_\_\_\_

**A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 156.**